

UNITED STATES COURT OF FEDERAL CLAIMS

Philip C. Ueland, and )  
Nicole Ueland )  
Plaintiffs, )  
v. ) Civil Action No. 1:23-cv-00931-RTH  
)  
United States of America, )  
Defendant )

**MOTION TO UNSEAL**

Plaintiffs, individuals, by and through their undersigned counsel, hereby move to unseal the redacted copy of their amended complaint:

1. On June 27, 2023, counsel for plaintiffs e-filed the amended complaint in this case under seal and related required filings under the Local Rules such as the motion for leave to file under seal and statement under Local Rule 9(m)(2)(B).
2. In the interests of public access to judicial records, undersigned counsel respectfully requests that the redacted version of the amended complaint and redacted exhibits to the amended complaint be unsealed.
3. The Federal Circuit has recognized the “presumption of public access to judicial records.” Baystate Techs., Inc. v. Bowers, 283 Fed.Appx. 808, 810 (Fed. Cir. 2008) (unpublished decision). In general, court documents are publicly accessible in civil proceedings by default. W.C. v. Sec'y of Health & Human

Servs., 100 Fed. Cl. 440, 460 (2011), aff'd, 704 F.3d 1352 (Fed. Cir. 2013) (contrasting the general rule of public access to court documents with Vaccine Act cases). The presumption of public access to judicial records applies unless there is a specific reason to the contrary. Id. (citing Nixon v. Warner Commc'ns, Inc., 435 U.S. 589, 598 (1978)).

4. In this case, plaintiffs believe unsealing the redacted complaint serves a greater good in providing the public access to information about the IRS' unjust system of "systemically" assessing international information return penalties and the IRS' failure to comply with the law before assessing penalties. Tax practitioners, tax professional groups including the American Institute of Certified Public Accountants or AICPA, the IRS' National Taxpayer Advocate, and others have all decried the IRS' practice of systemically assessing penalties relating to Forms 3520 and 3520-A. See generally, Andrew Velarde, Commentators Line Up to Critique Foreign Trust Penalty Operation, TAX NOTES, March 6, 2023.

5. For these reasons, plaintiffs respectfully request that the Court unseal the redacted amended complaint and accompanying exhibits at ECF No. 7 and 7-1 through 7-4.

Respectfully submitted June 28, 2023,

/s/ Jenny C. Lin

Jenny C. Lin

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/s/ Daniel N. Price

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